

VICTORIAN COMMISSION FOR  
GAMBLING REGULATION  
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**INDEPENDENT AUDIT REPORT TO  
PORTLAND RSL MEMORIAL BOWLING CLUB INC.**

**Scope**

We have audited the Portland RSL Memorial Bowling Club Inc. Community Benefit Statement for the year ended 30 June 2007. The Committee is responsible for the Community Benefit Statement. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion on it.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the Community Benefits Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefits Statement is presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and in accordance with Section 3.6.9 (2) (a) and (b) of the Gaming Regulation Act 2003 so as to present fairly the Clubs Community Benefits Statement.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the Community Benefit Statement of Portland RSL Memorial Bowling Club Inc. presents a true and fair view in accordance with applicable Accounting Standards and other mandatory professional reporting requirements and in accordance with Section 3.6.9 (2) (a) and (b) of the Gaming Regulations Act 2004.



WHK Mahoney Archer  
Gregory B. Tomkins FCA

6 September 2007

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